

Exhibit C

-----Original Message-----

From: Tony [mailto:tony@shinepyung.co.kr]
Sent: Thursday, May 04, 2006 5:55 PM
To: mhk001@attglobal.net
Cc: mkamran@mega-in.com; ssh@mega-in.com
Subject: FW: Mega & In Long Term Lease

Dear Mr. Kahn

Attached please find a long term contract draft for your review.
Please also see the form to fill out and send it to me.

As you see the draft attached and below comment from our headquarters, I am pleased to inform you most of the terms we've discussed are accepted except for depreciation, which is 6% per year, not 7%.

In addition, our H/Qs accepted your logos applied to both side panels of the equipment delivered from June; May is too short to do with this work.
So, please provide me the detailed dimensions of your logo; you just sketched it.

If you don't have, I will try to have equipment manufacturers draw it and send it to you for your confirmation.

Please be noted when you redeliver the unit after 8 years, you'll have to remove your logo decal at your expense, otherwise the removal cost will be charged.

So, please have a second thought if necessary.

Finally please make sure who will be a lessee in this contract?

I really hope it will be Mega & Forbes Group of Companies.

Please also make sure your billing address.

If you have any question, please feel free to let me know.

Looking forward to hearing from you soon.

Thank you.